

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§11-707.

- (a) The Comptroller may issue a special license to an applicant who:
  - (1) is not required to be licensed as an out-of-state vendor or a retail vendor;
  - (2) operates out of the State and sells tangible personal property or a taxable service for use in the State; and
  - (3) submits to the Comptroller an application on the form that the Comptroller requires.
- (b) While it is effective, a special license authorizes the licensee to collect the sales and use tax.

[\[Previous\]](#)[\[Next\]](#)